

REMARKS

This Application has been carefully reviewed, in light of the Office Action mailed July 14, 2004 ("Office Action"). At the time of the Office Action, Claims 1-25 were pending in this patent application. The Examiner rejected Claims 1-25. Applicants respectfully request reconsideration and favorable action in this case.

Section 102 Rejections

Claims 1, 12-14, 18 and 22 were rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Publication No. 2003/0061131 issued to Parkan, Jr. ("*Parkan*"). Applicants respectfully traverse these rejections for the reasons stated below.

With respect to anticipation under §102, the Court of Appeals for the Federal Circuit has consistently adhered to the basic principle that: "A claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference." *Verdegaal Bros. v. Union Oil Co. of California*, 814 F.2d 628, 631, 2 U.S.P.Q.2d 1051, 1053 (Fed. Cir. 1987). In addition, "The identical invention must be shown in as complete detail as is contained in the ... claim," and "[t]he elements must be arranged as required by the claim." *Richardson v. Suzuki Motor Co.*, 868 F.2d 1226, 1236, 9 U.S.P.Q.2d 1913, 1920 (Fed. Cir. 1989); *In re Bond*, 15 U.S.P.Q.2d 1566 (Fed. Cir. 1990); M.P.E.P. § 2131 (emphasis added).

Claim 1 is directed to a method for calculating tax credit information that includes providing an on-line reporting form to a plurality of users. Information regarding allocation of financial resources regarding one or more projects associated with more than one of the plurality of users is collected from more than one of the plurality of users. The method also includes calculating tax credit information based upon the allocation of financial resources regarding the one or more projects. *Parkan* does not disclose, teach, or suggest each of these limitations.

Parkan is directed to "a system and method for receiving, transforming, analyzing, storing, and reporting detailed tax and financial information in a computer-based

tax information system.” *See Parkan*, Abstract. *Parkan* also purports to include the ability to combine “income, reversals of prior month taxes, temporary differences, permanent differences, other tax provision adjustments, other tax liability adjustments, and tax credits to calculate both current and deferred taxes.” *See Parkan*, page 2, ¶ 23, lines 33-38. However, *Parkan* does not disclose that information is collected from a plurality of users, regarding allocation of financial resources regarding one or more projects associated with more than one of the plurality of users. Moreover, *Parkan* does not disclose, teach, or suggest calculating tax credit information based upon the allocation of financial resources regarding the one or more projects.

The Office Action suggests that *Parkan* discloses calculation of a tax credit. However, a proper review of *Parkan* establishes that *Parkan* merely “combines” tax credits with other criteria in order to “calculate both current and deferred taxes.” *See Parkan*, page 2, ¶ 23, lines 33-38. For at least these reasons, Applicants respectfully contend that Claim 1 is patentably distinguishable from *Parkan*.

Claims 12 and 13 each depend from Claim 1. Therefore, Applicants respectfully contend that Claims 12 and 13 are each patentably distinguishable from *Parkan* for example, for the same reasons discussed above with regard to Claim 1.

Claim 14 is directed to a system for calculating tax credit information that includes a server that is operable to collect, from more than one of a plurality of users, information regarding the allocation of financial resources regarding one or more projects associated with the more than one of the plurality of users. The server includes a processor that is operable to calculate tax credit information based upon the allocation of financial resources regarding the one or more projects. *Parkan* does not disclose, teach, or suggest each of these limitations.

For example, as discussed above with regard to Claim 1, *Parkan* does not disclose, teach, or suggest calculating tax credit information based upon the allocation of financial resources regarding one or more projects associated with more than one of a

plurality of users. For at least these reasons, Applicants respectfully contend that Claim 14 is patentably distinguishable from *Parkan*.

Claim 18 is directed to logic encoded in media for calculating tax credit information. The logic is operable to collect from more than one of a plurality of users, information regarding allocation of financial resources regarding one or more projects associated with the more than one of the plurality of users. The logic is further operable to calculate tax credit information based upon the allocation of financial resources regarding the one or more projects. As discussed above with regarding to Claim 1, *Parkan* does not disclose, teach, or suggest calculating tax credit information based upon the allocation of financial resources regarding one or more projects associated with more than one of a plurality of users. For at least these reasons, Applicants respectfully contend that Claim 18 is patentably distinguishable from *Parkan*.

Claim 22 is directed to an apparatus for calculating tax credit information that includes means for collecting from more than one of a plurality of users, information regarding allocation of financial resources regarding one or more projects associated with a plurality of users. The apparatus further includes means for calculating tax credit information based upon the allocation of financial resources regarding the one or more projects. As discussed above with regard to Claim 1, *Parkan* does not disclose, teach, or suggest calculating tax credit information based upon the allocation of financial resources regarding the one or more projects. For at least these reasons, Applicants respectfully contend that Claim 22 is patentably distinguishable from *Parkan*.

Section 103 Rejections

Claims 2-4, 9, 10, 15, 16, 19, 20, 23 and 24 were rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Publication No. 2003/0061131 issued to *Parkan, Jr.* *Parkan* in view of U.S. Publication No. 2003/0093320 issued to *Sullivan*. Claims 5-8, 11, 17, 21 and 25 were rejected under 35 U.S.C. §103(a) as being unpatentable over U.S. Publication No. 2003/0061131 issued to *Parkan* in view of U.S. Publication No. 2003/0093320 issued to

Sullivan and in further view of U.S. Patent No. 6,633,875 issued to *Brady*. Applicants respectfully traverse these rejections for the reasons stated below.

Claims 2-4, 9 and 10 each depend, either directly or indirectly, from Claim 1. Therefore, Applicants respectfully contend that each of Claims 2-4, 9 and 10 are patentably distinguishable from *Parkan* for example, for the same reasons discussed above with regard to Claim 1.

Claims 15 and 16 each depend, either directly or indirectly, from Claim 14. Therefore, Applicants respectfully contend that Claims 15 and 16 are each patentably distinguishable from *Parkan* for example, for the same reasons discussed above with regard to Claim 14.

Claims 19 and 20 each depend from Claim 18. Therefore, Applicants respectfully contend that each of Claims 19 and 20 are patentably distinguishable from *Parkan* for example, for the same reasons discussed above with regard to Claim 18.

Claims 23 and 24 each depend from Claim 22. Therefore, Applicants respectfully contend that each of Claim 23 and 24 are patentably distinguishable from *Parkan* for example, for the same reasons discussed above with regard to Claim 22.

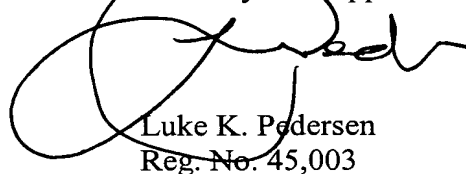
CONCLUSION

Applicants have made an earnest attempt to place this case in condition for allowance. For the foregoing reasons and for other reasons clearly apparent, Applicants respectfully request reconsideration and full allowance of all pending claims. If the Examiner believes a telephone conference or an interview would advance prosecution of the Application, the undersigned attorney for Applicants stands ready to conduct such a conference at the convenience of the Examiner.

Applicants do not believe that any additional fees are due. However, should there be a fee discrepancy, the Commissioner is hereby authorized to charge any fees or credit any overpayments to Deposit Account No. **05-0765** of Electronic Data Systems Corporation.

Respectfully submitted,

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Date: 10/14/04

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